



OKLAHOMA

Office of the State Auditor & Inspector

CINDY BYRD REPORTS ISSUES AT THE PAYNE COUNTY SHERIFF'S OFFICE

OKLAHOMA CITY, OK (January 18, 2024)

Oklahoma State Auditor & Inspector Cindy Byrd today released her forensic audit report for the Payne County Sheriff's Office. The Payne County Board of County Commissioners requested the State Auditor & Inspector's Office (SA&I) to investigate the financial activity of a Sheriff's Office employee.

The audit report reveals that, between 2010 and 2022, Administrative Assistant Linda Farley was responsible for a total of \$137,698.52 in misappropriated and questioned expenditures. Farley is accused of misappropriating \$82,176.54 by using a Sheriff's Office credit card and submitting altered and/or fabricated invoices for payment.

"This employee was spending taxpayer money for her own expenses including, literally, the kitchen sink," Auditor Cindy Byrd said. "Farley purchased hotel rooms, vinyl flooring, car repairs, and other personal items over an eleven-year period. Fortunately, County Clerk Glenna Craig and Sheriff Joe Harper discovered the problem shortly after Harper took office in 2021. They alerted Payne County Commissioners who immediately took action by requesting this investigation. District Attorney Laura Thomas later revised the request and expanded the scope for the time frame."

\$55,521.98 worth of Farley's purchases were designated as questioned costs because, although the purchases appear improper, they went through the payment process and were approved by an authorized official.

“This employee was allowed to operate with impunity because she was given a signature stamp by the previous administrations. She used the stamps to forge signatures on payroll claims and purchase orders,” said Auditor Byrd. “Our team of investigators worked long hours to thoroughly review thirteen years’ worth of financial records. Ironically, the SA&I has conducted training sessions for years on the proper use of signature stamps. We have advised and encouraged government officials across Oklahoma to restrict access to their signature stamps. In this case, it would appear our advice and encouragement was ignored.”

In addition to the misappropriated and questioned purchases, Farley’s pay exceeded her authorized salary which resulted in questioned costs of \$20,282.22. Per the Payne County employee handbook, administrative positions are exempt from overtime pay. Farley’s position was considered administrative yet she received overtime compensation with the approval of county officials.

The final audit report has been delivered to the Oklahoma State Bureau of Investigation and the District Attorney’s office.

The full audit is posted [here](#) on the Oklahoma State Auditor & Inspector’s official website.

To schedule an interview with Cindy Byrd, please contact Andrew Speno at 405-315-5924.